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INFORMATION REPORT

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SUPPLEMENT TO
REPORT NO.

COUNTRY China

SUBJECT Land Taxes in South Kiangsu
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1. In the Sha Chou (沙洲) District of Changshuhsien (120-44, 31-39), where cotton is the main crop and rice and wheat are supplementary crops, the taxes, under the Communist regime, are collected in kind. Tax scales are set at one silver dollar to 63 catties of unhusked rice and two catties of straw. For tax payment purposes, a catty of unhusked rice is equal to 20 catties of firewood, and a catty of cotton equals five catties of unhusked rice.
2. Land taxes for each household are determined by a house-to-house survey. The rate of collection for farm owners is as follows:

First class : 13 units; 10 catties of unhusked rice equals one unit.*
Second class : 17 units; 10 catties of unhusked rice for each of the first 13 units and 20 catties each for the four remaining units.
Third class : 20 units; 10 catties of unhusked rice for each of the first 13 units, 20 catties each for the next four units, 40 catties each for the last three.
Fourth class : 23 units; 10 catties of unhusked rice for each of the first 13 units, 20 catties each for the next four, 40 catties each for the next three, and 80 catties each for the last three.
3. Landlords pay the following land taxes:

First class : 30 units; 5 catties of unhusked rice per unit.
Second class : 40 units; 5 catties of unhusked rice for each of the first 30 units, 10 each for the remaining 10 units.
Third class : 50 units; 5 catties each for the first 40 units, 20 catties each for the remaining 10 units.
Fourth class : 60 units; 5 catties each for the first 50 units, 40 catties each for the remaining 10 units.
4. Classification of tenant farmers as to rich or poor is determined by the possession of twenty mou of land. Rich tenant farmers must also pay standard taxes, and if they also own land they must pay owners' taxes too. Communist authorities promised to exempt from land taxes those farmers who suffered

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Flood damages if the farmer could give proof of his loss to the hsiang (district) Farmers' Federation or the local government. This exemption was not extended to landlords. In practice, however, both the local government and the Farmers' Associations, in order to establish their flood losses, demanded from the farmers bribes amounting to about half the tax the farmer would normally have paid.

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* Comment. It is not known whether the unit is based on a mou of land or a village grouping. Should the unit be a mou of land, taxes appear rather low and inconsistent with a previous report on the area.

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